



DCFS LACARTE CARD TRAINING

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www.dcfs.louisiana.gov

The LaCarte Card Is For Official State Use Only!



INTRODUCTION

The LaCarte Card is a Visa card issued by Bank of America for the State of Louisiana and used as a tool to assist in the management of purchasing and accounting.



INTRODUCTION

**The use of the LaCarte
Card for client-related purchases
Is currently limited
to a single swipe purchase of \$2,000 or less.**

**The single swipe purchase limit for all other Cardholders is limited to
\$5,000 or less for payment of low dollar goods, supplies, operating
services and major repair expenditures.**

**A LaCarte Card should only be issued to employees who are required to
purchase items for DCFS and/or clients, and should not be automatically
issued upon hire.**



LACARTE SHALL NOT BE USED:

- ❖ For Personal use.
- ❖ To avoid appropriate procurement or payment procedures.
- ❖ To access cash or gift cards.
- ❖ For maintenance (including tires & windshields, etc.) on the Fuel Card & Maintenance Program for rental or state vehicles.
- ❖ For incidentals (i.e. meals, fees or tips, baggage check-in fees, taxi/shuttle service, or any other unallowable expense).



SALES TAXES

- ❖ **Never pay Louisiana state sales taxes on the LaCarte card.**
- ❖ **Cardholders must advise the vendor of any tax-exempt purchase prior to initiating a transaction.**
- ❖ **In the event State sales tax is charged and a credit is warranted, it is the Cardholder's responsibility to have the vendor issue a credit to the Cardholder's account.**



SALES TAXES

If there is a problem with a vendor charging tax, the Cardholder should provide them with a copy of the

[Certificate of Sales/Use Tax Exemption/Exclusion form](#)

which may be found in Departmental Policy 1-19.



Flagged Accounts by Bank of America Multiple Purchases

- LaCarte accounts are flagged if fraud is suspected, especially when multiple purchases have been made.
- Once an account has been flagged, another purchase is not possible until the Bank is notified by the cardholder or the LaCarte Card Administrator.
- Prevention: Call BOA ***in advance*** of making multiple purchases.
- Additional Information for Flagged LaCarte Accounts can be found in Departmental Policy 1-19.



TO OBTAIN A LACARTE PROCUREMENT CARD



TO OBTAIN A LACARTE PROCUREMENT CARD

- ❖ Complete in LEO an annual LaCarte P-Card Certification Course for Cardholders with a passing grade of 90 (LEO > My Training > Statewide Training > Office of State Purchasing and Travel > OSP LaCarte P-Card Certification) and print certificate or training transcript (LEO on-line test link insert).
- ❖ Complete the SOL/State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form – your initials are required at each designated box. (Insert Agreement Form link)
- ❖ Complete The LaCarte Procurement Card Program - Cardholder Enrollment/Update Form by typing your info onto the form before printing it for signatures (Link to DCFS Cardholder Form 1)
- ❖ Send, **all together**, the completed **original** Enrollment form, the completed **original** Cardholder Program Agreement Form and a copy of the LEO Certificate of Training for Cardholders (or training transcript) to:

DCFS LaCarte Administrator

Cheryl Broussard-Lee

627 N. 4th Street

6th Floor, 300-30

Baton Rouge, LA 70802



www.dcfs.louisiana.gov

Upon receipt of a new, renewal or replacement card, all cardholders must submit the LaCarte Purchasing Card Verification of Receipt Form (Form 11) to:

DCFS-LaCarte.Administrator@La.Gov

By submitting this document the cardholder is verifying that the LaCarte Card has been received and that the cardholder has completed the LaCarte Card PowerPoint Training Presentation.

NOTE: The card will be deactivated if the Verification of Receipt Form is not received by the LaCarte Card Program Administrator within 30 days from the date the card was mailed.



PAYMENT RECONCILIATION & COST DISTRIBUTION

- Cardholder must document the date of purchase, vendor's name, description of the item, amount, receipt date and accounting distribution information.
- Cardholder will receive a monthly statement from Bank of America, usually within 5 days of the close of the month (5th of each month) within 5 days of receiving the bank statement.
- Cardholder must reconcile purchases made during the billing cycle by matching the Bank of America Statement to the Purchasing Log within 5 days of receiving the bank statement.



Payment Reconciliation & Cost Distribution - Continued

- Cardholder's Supervisor must also review the information and documentation to verify that charges are correct within 2-3 of receiving the documentation from the cardholder.
- Cardholder must scan client and non-client purchasing logs, Bank of America statements and TIPS 409 payment screens (if applicable) to DSS.OCS-LaCarte@LA.GOV no later than the 20th day of the statement month.
- Agencies must reconcile the Bank of America Statement at the State Office level to the electronic payment made to Bank of America by the end of the month.



DOCUMENTATION

- ✓ Agency must ensure that documentation is adequate and sufficient to allow for proper recording of expenditures in the ISIS/Advantage Financial System (AFS).
- ✓ Documentation is required for ALL purchases and credits.
- ✓ Any purchases made to directly benefit a specific client must also include the client's name, TIPS number and signature, or if the client is a minor, the client's name TIPS number and name of the caregiver to indicate receipt of the purchased item.
- ✓ The Cardholder and Supervisor must also sign the front of all receipts in an identifiable manner.



IN ACCORDANCE WITH RETENTION POLICY

**PURCHASING LOG AND
ALL
SUPPORTING DOCUMENTATION
MUST BE
MAINTAINED BY CARDHOLDERS
FOR 7 YEARS**



COMPLIANCE

The DCFS Administrative Services Compliance Unit is responsible for the accountability & integrity of the use of the LaCarte Card by DCFS employees.



COMPLIANCE

**LaCarte Compliance Reviewers
request documentation from randomly
selected Cardholders for review.**

**Documents must be returned
by the requested date.**



REQUESTED DOCUMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ❖ Bank of America monthly statement
- ❖ LACARTE PURCHASING LOG – NON-CLIENT SPECIFIC USE (DCFS Cardholder Form 5)
- ❖ LACARTE PURCHASING LOG – CLIENT SPECIFIC USE (DCFS Cardholder Form 10)
- ❖ Supporting documentation (i.e. invoices, packing slips, statement and purchasing receipts).
NOTE: Receipts must have a line description. ‘General Merchandise’, ‘Misc. Item’ or ‘Item Number’ are NOT acceptable info on receipts.
- ❖ For Child Welfare client purchases, include a copy of the TIPS 212 and the 409 payment screen
- ❖ Relevant documentation required by PPM 49 *and* [DCFS Policy 1-14, Travel Regulations.](#)



COMPLIANCE

THE COMPLIANCE OFFICER PERFORMS POST REVIEWS TO DETERMINE:

- ❖ Purchases under the LaCarte card program meet State Purchasing card program policies & procedures.
- ❖ The number and amount of purchases made & vendors used, as well as detailed transaction information.
- ❖ Receipts must have a line description. "General Merchandise", "Misc. Item" or just an item number are NOT acceptable.
- ❖ Taxes have not been paid on purchases.
- ❖ Purchases on purchasing log are equal to charges on Bank of America Statement.



COMPLIANCE

THE COMPLIANCE OFFICER PERFORMS POST REVIEWS TO DETERMINE:

Whether purchases made on behalf of a client includes the client's name, TIPS number and signature, or if the child is a minor, the client's name, TIPS number and the name and signature of the caregiver on the front of the receipt (in an identifiable manner).

To insure **SPLIT-PURCHASING**** does not exist.

****Split-purchasing** - multiple transactions made to circumvent the LaCarte single purchase limit by artificially dividing the total purchase into smaller transactions. Cardholder will be required to submit a written justification for purchases if the Compliance Review Officer determines a "split purchase" has occurred.



COMPLIANCE

THE COMPLIANCE OFFICER PERFORMS POST REVIEWS TO DETERMINE:

- ❖ Documentation is adequate and sufficient to adhere to State Purchasing guidelines & accounting guidelines for recording of expenditures.
- ❖ Cardholder is the only person that used the card.
- ❖ Purchases are for official State business.
- ❖ Cardholder & Supervisor signed (in an identifiable manner) and dated, indicating approval, of the charges listed on the bank of America statement and Purchasing Log.



COMPLIANCE

THE COMPLIANCE OFFICER *Verifies purchases were not made:*

- For personal use
- To avoid appropriate procurement or payment procedures
- To access cash
- For travel or entertainment services*
- For the purchase of alcohol or tobacco products
- For fuel and maintenance of automobiles
- To disapproved Merchant Category Codes without written approval from the Office of State Purchasing

****With exception of Program-Specific exemptions for clients.***



NON-COMPLIANCE

Non-compliance of the policies and procedures that govern the LaCarte Card Program Policy 1-19 will result in the following:

Citation issued to the Cardholder for an explanation and possible Corrective Action Plan (CAP); signed by the Cardholder, Cardholder's Supervisor, and Appointing Authority

If continued violations are discovered, the findings will be reported to the Appointing Authority to commence disciplinary action in accordance with DCFS Policy 4-07, Disciplinary, Corrective Actions, and Separations.

Unjustified incidents of non-response will be reported to The Cardholder's Supervisor, appropriate Appointing Authority, and the Undersecretary



CORRECTIVE ACTION PLAN

The DCFS Compliance Unit will notify Cardholders of infractions found during the review of their requested documents. A Corrective Action Plan will be requested from the Cardholder. This plan is to ensure the Cardholder has a plan to alleviate infractions from recurring. The Cardholder, the Cardholder's Supervisor and the Appointing Authority must sign the Corrective Action Plan. The plan must be submitted to the DCFS Compliance Unit by the requested deadline or further action may be taken.

Example Corrective Action Plan for Cardholder paying taxes:

I, (*your name*), will inform cashier at time of purchase that these purchases are for a State agency and we are State tax exempt. After the purchase is complete, I will review my receipt to verify taxes were not charged. If State taxes were charged, a refund will be requested at that time.



LACARTE CARD SECURITY

- ❖ LaCarte Cards must be kept in a secure location.
 - ❖ Unless a cardholder is required to carry their card at all times for emergency situations, it should be kept in a locked cabinet in the office.
 - ❖ It is the cardholder's responsibility to check which card they are using for personal purchases.
 - ❖ All instances of "accidental use" will be investigated by the Bureau of General Counsel.
- ❖ Account numbers should never be written where they can be seen by others
- ❖ Never put the full card account number in an e-mail, fax, report or memo. Only use the last 4 or 8 digits when referring to your account.
- ❖ Never send a copy of your card to a merchant. Use another form of payment if it is a requirement.
- ❖ Use of the LaCarte Card by anyone other than the named LaCarte Card Account Cardholder is strictly prohibited.



CARD MISUSE AND/OR FRAUD

If you are suspected of card misuse and/or fraud, any investigation and ensuing action shall be reported to the Legislative Auditor, the Office of Inspector General, State Police and the Director of the Office of State Purchasing and Travel.



CARD MISUSE AND/OR FRAUD

- ❖ ALL instances of suspected card misuse (whether intentional or accidental) and/or fraud will be investigated by the DCFS Bureau of General Counsel.
- ❖ Any purchase made with the LaCarte Card/CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others will be subjected to an investigation.
- ❖ Should those findings be sufficient to support such action, the employee will be subject to disciplinary action.
- ❖ The nature of the disciplinary action will be at the discretion of the DCFS Secretary or delegated Appointing Authority and will be based on the investigation findings and the record of the employee.



CARD MISUSE AND/OR FRAUD

- ❖ DCFS maintains a zero (0) tolerance policy as it relates to fraud, theft and misappropriation of funds. All allegations of fraud, theft and misappropriation of funds will be aggressively investigated and pursued.
- ❖ DCFS shall also report to the appropriate law enforcement agency, District Attorney, Legislative Auditor, State Office of Inspector General, and if applicable, the appropriate programmatic Office of Inspector General, all findings of fraud, theft or misappropriation of funds committed by any person to determine if criminal prosecution or other penalties are warranted.
- ❖ All employees that commit fraud, theft or misappropriate of funds will be subjected to disciplinary action, up to and including termination. Likewise, all employees that use the Department, its programs, offices, property, name or employees as a place or means to commit fraud, theft or misappropriation of funds, regardless if public or private funds are involved, will be subjected to disciplinary action, up to and including termination.
- ❖ Employees are required to immediately report all allegations of fraud to their immediate supervisor and Bureau of General Counsel for DCFS. Failure to do so will subject the employee to disciplinary action, up to and including termination.



LOST OR STOLEN CARDS

IMMEDIATELY REPORT A LOST OR STOLEN CARD TO:

- ❖ Bank of America (BOA) (1-888-449-2273). Provide your (Cardholder's) name, account number and a statement as to whether the card was lost or stolen.
 - They will immediately close your account.
 - They will re-establish a new Account or advise you to contact your LaCarte Card Administrator.

AND

- ❖ DCFS LaCarte Administrator (225-342-4417)
 - Will immediately close your account if BOA has not been contacted.
 - You will be required to send, by e-mail, a LaCarte Update Form (DCFS Cardholder Form 1) indicating a card has been Lost/Stolen.



REPORT ABUSE ANONYMOUSLY

**State of Louisiana
Inspector General's
Fraud Abuse Hotline**

1-866-801-2549

www.oig.louisiana.gov



www.dcfs.louisiana.gov

DCFS INTRANET

The DCFS LaCarte Procedures Handbook and the LaCarte Card Policy may be found in their entirety on the DCFS Intranet

Click on:

- ❖ **DCFS Policy Management System**
- ❖ **Policy Manual**
- ❖ **Administrative-Fiscal**
- ❖ **1-19**



CONTACTS

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